Sander L. Esserman, Esq. Cliff I. Taylor, Esq. STUTZMAN, BROMBERG, ESSERMAN & PLIFKA, a Professional Corporation 2323 Bryan Street, Suite 2200 Dallas, Texas 75201 (214) 969-4900

and

Douglas T. Tabachnik, Esq. (DT 6337) LAW OFFICES OF DOUGLAS T. TABACHNIK, P.C. Woodhull House 63 W. Main Street, Suite C Freehold, New Jersey 07728 (732) 792-2760

ATTORNEYS FOR ADKINS CLAIMANTS

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK	<u> </u>
In re:	Chapter 11 Case No. 07-12148 [BRL]
ALPER HOLDINGS USA, INC.,	
Debtor.	

NOTICE OF APPEAL

The Adkins Claimants¹ hereby appeal under 28 U.S.C. § 158(a) and Federal

Rules

¹ The Adkins Claimants include Donald Adkins, Kristi Adkins, Hunter Adkins, Chad Beard, Patricia Beard, Emily Beard, Eric Christian, Peyton Christian, Jennifer Casteel, Timothy DeLoach, Kimberly DeLoach, Paxton DeLoach, Anthony Fambrough, Keysha Fambrough, Autumn Fambrough, Shonda Heflin, John Christopher Stiver, Sydney Stiver, David Heimbach, Jodie Heimbach, Kassidy Heimbach, Dawson Heimbach, Mason Heimbach, Scott Herkimer, Darcie Herkimer, Samuel Herkimer, Steven Jones, Melissa Jones, Mya Jones, Barry Piland, Christie Piland, Luke Piland, Travis Wood, Amy Wood and Lauren Wood as well as Priscilla Fowler and Jason Stewart-who together filed

of Bankruptcy Procedure 8001 and 8002 from the Memorandum Decision and Order on Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 14, 15, 16, 17, 18, 19, 22, 23, 24, 25, 26, 27, 28) Filed by the Adkins Claimants [Bankr. Docket No. 199] entered on April 3, 2008. This Notice of Appeal is timely pursuant to Federal Rules of Bankruptcy Procedure 8002 and 9006. In accordance with Federal Rule of Bankruptcy Procedure 8001(a), the names of all parties to the orders appealed from and the parties to this appeal and the names and addresses of their respective counsel are as follows:

Douglas T. Tabachnik, Esq. Law Offices of Douglas T. Tabachnik, P.C. Woodhull House

63 W. Main Street, Suite C Freehold, New Jersey 07728 Telephone: 732.792.2760

ATTORNEYS FOR THE ADKINS CLAIMANTS

Sander L. Esserman, Esq. Cliff I. Taylor, Esq. Stutzman, Bromberg, Esserman & Plifka, a Professional Corporation

2323 Bryan Street, Suite 2200 Dallas, Texas 75201 Telephone: 214.969.4900 Facsimile: 214.969.4999

ATTORNEYS FOR THE ADKINS CLAIMANTS

Dated: April 10, 2008.

Luc A. Despins, Esq.
Jessica L. Fink, Esq.
Milbank, Tweed, Hadley & McCloy LLP

One Chase Manhattan Plaza New York, New York 10005 Telephone: 212.530.5000 Facsimile: 212.530.5219

ATTORNEYS FOR DEBTOR, ALPER HOLDINGS USA, INC.

Andrew M. Leblanc

Milbank, Tweed, Hadley & McCloy LLP

Suite 1100

International Square Building

1850 K Street, N.W. Washington, DC 20006 Telephone: 202.835.7574 Facsimile: 202.835.7586

ATTORNEYS FOR DEBTOR, ALPER HOLDINGS USA, INC.

Respectfully submitted,

/s/ Douglas T. Tabachnik

proof of claim no. 17—and James Dakota Stewart, Charity Comeaux, and Joshua Campbell—who together filed proof of claim 27.

Douglas T. Tabachnik (DT 6337) LAW OFFICES OF DOUGLAS T. TABACHNIK, P.C. Woodhull House 63 W. Main Street, Suite C Freehold, New Jersey 07728 Telephone: (732) 792-2760 Facsimile: (732) 792-2761

and

Sander L. Esserman Cliff I. Taylor STUTZMAN, BROMBERG, ESSERMAN & PLIFKA, A Professional Corporation 2323 Bryan Street, Suite 2200 Dallas, Texas 75201 Telephone: (214) 969-4900 Facsimile: (214) 969-4999

ATTORNEYS FOR THE ADKINS CLAIMANTS